IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: IWANAMI et al.

Atty. Dkt.: 03-041 Serial No.: 10/797,087

Art Unit: 3744 Filed: 3/11/2004 Examiner: Tapolcai

Title: WASTE HEAT UTILIZING SYSTEM

May 20, 2010

Commissioner for Patents Alexandria, VA 22314 Mail Stop Issue Fee

ISSUE FEE TRANSMITTAL LETTER

Sir:

Please note that the Assignee's name, DENSO CORPORATION, should be all in capital letters on the front page of the issued patent.

Authorization is hereby given to charge any fee deficiencies or credit any overpayment to Deposit Account 50-1147.

Respectfully submitted,
/DAVID G. POSZ/

David G. Posz Reg. No. 37,701

Posz Law Group, PLC 12040 South Lakes Drive, Suite 101 Reston, VA 20191 (703)707-9110 (phone) Customer No. 23400